

1999 No. 536

COUNCIL TAX, ENGLAND AND WALES

**The Council Tax (Exempt Dwellings) (Amendment)
Order 1999**

<i>Made</i> - - - -	<i>3rd March 1999</i>
<i>Laid before Parliament</i>	<i>10th March 1999</i>
<i>Coming into force</i>	<i>1st April 1999</i>

The Secretary of State for the Environment, Transport and the Regions as respects England, and the Secretary of State for Wales as respects Wales, in exercise of the powers conferred on them by section 4 of the Local Government Finance Act 1992^(a) and of all other powers enabling them in that behalf, hereby make the following Order:

Citation and commencement

1. This Order may be cited as the Council Tax (Exempt Dwellings) (Amendment) Order 1999 and shall come into force on 1st April 1999.

Students and the severely mentally impaired

2. In article 3 of the Council Tax (Exempt Dwellings) Order 1992^(b), for Class U there is substituted—

- “Class U: (1) a dwelling occupied only—
- (a) by one or more severely mentally impaired persons, where, but for this Order, either such a person, or a relevant person, would be liable to pay the council tax; or
 - (b) by one or more severely mentally impaired persons, together with one or more relevant persons.
- (2) For the purposes of paragraph (1) above—
- (a) ‘relevant person’ has the meaning given by paragraph 2(a) of Class N above, and

^(a) 1992 c. 14.

^(b) S.I. 1992/558. Relevant amendments are made by S.I. 1993/150 and S.I. 1995/619.

(b) ‘severely mentally impaired’ has the meaning given in paragraph 2 of Schedule 1 to the Act.”

Signed by authority of the Secretary of State
for the Environment, Transport and the Regions

Hilary Armstrong
Minister of State,

2nd March 1999

Department of the Environment, Transport and the Regions

Signed by authority of the Secretary
of State for Wales

Jon Owen Jones
Parliamentary Under-Secretary of State,
Welsh Office

3rd March 1999

EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 4 of the Local Government Finance Act 1992 provides that the Secretary of State may prescribe by order classes of dwellings for which no council tax is payable. The Council Tax (Exempt Dwellings) Order 1992 prescribes such classes of dwellings.

With effect from 1st April 1999, article 2 amends Class U, so that a dwelling which is exempt by reason of being occupied by one or more persons who are severely mentally impaired does not lose its exemption if it is also occupied by, or owned by, one or more students.

£1.00

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